

Instructions for Completing the Withholding Tax Schedule (Schedule W)

General Information

Schedule W is designed to report State of Michigan and Michigan city income tax withholding. Schedule W will be imaged to enable us to process your individual income tax return more efficiently.

Attach the completed Schedule to your return. A Sequence Number is listed in the upper right corner to help you assemble your form in the correct order behind your MI-1040 Individual Income Tax Return. **If a Schedule W is not attached when required, the processing of your return may be delayed. Do not attach your W-2 and/or 1099 forms to your return.** Keep copies with your tax records for six years and have them available if requested by the Department of Treasury.

Michigan Residents. If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 23, on page 13.

Completing the Withholding Tables

Lines not listed are explained on the form.

Complete the Withholding Tables using information from your W-2, 1099 forms, and any other documents that contain Michigan tax withheld. If you need additional space, attach another Schedule W.

Column D

Table 1: From W-2s, enter wages, tips, military pay, and other compensation.

Table 2: From 1099s or other withholding documents, enter unemployment compensation, taxable interest, ordinary dividends, miscellaneous income, bartering, taxable pension distributions in excess of contributions, state and local income tax refunds, credits or offsets, rents, royalties, and/or other taxable income from which Michigan tax was withheld.

Column F

Table 1: Enter city income tax withheld from Michigan cities only.

Table 2: Enter Distribution Code from your 1099R (if applicable).

Line 1, SUBTOTAL

Enter the total of Table 1, columns E and F. Carry total from Table 1, column F, to the City Income Tax Worksheet in the MI-1040 Instruction Book.

Line 3, TOTAL

Add line 1 from Table 1, and line 2 from Table 2. Enter total on Table 2, line 3, and carry to your MI-1040, line 33.

Sample W-2

b. Employer Identification number		1. Wages, tips, other comp.		2. Federal income tax withheld	
c. Employer's name, address and ZIP code		3. Social security wages		4. Social security tax withheld	
		5. Medicare wages and tips		6. Medicare tax withheld	
		7. Social security tips		8. Allocated tips	
d. Employee's social security number		9. Advance EIC payment		10. Dependent care benefits	
e. Employee's first name and initial		11. Nonqualified plans		12a. See instructions for box 12 Code	
Last name		13. Statutory Retirement Third-party Employee Plan sick pay		12b. Code	
		14. Other		12c. Code	
f. Employee's address and zip code				12d. Code	
15. State Employer's state I.D. number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement Copy C for EMPLOYEE'S RECORDS		2003		OMB No. 1545-0008 Department of Treasury - Internal Revenue Service	

A.	B.	C.	D.	E.	F.
Enter "X" if W-2 is for: You or Spouse	Box b- Employer's federal identification number	Employer's Name	Box 1-Wages, tips, other compensation	Box 17-Michigan income tax withheld	Box 19-City income tax withheld